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# **ANNUAL REPORT**

**Of the Town Officers  
of the town of**


## **ERROL, N.H.**

**For the year ending**

### **DECEMBER 31, 1988**

**INCLUDING REPORT OF THE  
SCHOOL DIRECTORS**

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**Of the Town Officers  
of the town of**

**ERROL,  
NEW HAMPSHIRE**

**For the year ending  
DECEMBER 31, 1988**

**INCLUDING REPORT OF THE  
SCHOOL DIRECTORS**

PRINTED BY

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**LIEDL PRINTING COMPANY**

COLEBROOK, NEW HAMPSHIRE 03576

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WP89-1875

## TOWN OFFICERS

<u>OFFICE</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Selectmen	Clara Grover	1989
	Larry S. Enman	1990
	Michael Kennard	1991
Town Clerk	Cheryl Lord	1989
Tax Collector	Terri Ruel	1989
Treasurer	Carolyn Labrecque	1989
Auditor	Elizabeth LeDuc	
	Eunice Thurston	
Trustees of the Trust Fund	Norman Thurston	1989
	Everett Eames	1990
	Clifford Lane Sr.	1991
Librarian	Melinda Hawkins	
Health Officer	Larry S. Enman	
Surveyor of Wood and Timber	Vacant	
Cemetery Commissioners	John Travers	1989
	Jesse Eames	1990
	Leonard Jordan	1991
Director of Civil Defense	Vacant	
Police Chief	Richard Boisvert	1989
Moderator	Mona Douglas	1989
Supervisors of the Checklist	Mary McLeod	
	Virginia Mosher	
	Carol Norman	
Library Trustees	Jane Sweatt	
	Carolyn Labrecque	
	Carol Norman	
Planning Board	Diane Linkenback	appointed
	Ronald Gagnon	
	Warren Jenking	
	Michael Kennard	
	Clifford Lane Jr. Clara Grover	

# WARRANT

## THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Errol, in the County of Coos, in the said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Errol on Tuesday, the fourteenth day of March, next, at 7:30 p.m. of the clock in the evening to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

Town Officers' Salaries . . . . .	\$ 3,750.00
Town Officers' Expenses . . . . .	7,000.00
Election and Registration . . . . .	250.00
Town Hall Expenses . . . . .	6,450.00
Reappraisal of Property . . . . .	3,975.00
Planning Board . . . . .	2,500.00
Legal Expenses . . . . .	3,000.00
Police Department . . . . .	6,500.00
Fire Department . . . . .	6,800.00
Civil Defense . . . . .	50.00
Errol Rescue Squad . . . . .	1,000.00
Street Lighting . . . . .	1,700.00
Town Dump Maintenance . . . . .	4,500.00
Health Department . . . . .	300.00
Town Poor . . . . .	3,000.00
Monument Light . . . . .	200.00
Christmas Tree Lights . . . . .	100.00
Sewerage Note and Interest . . . . .	2,941.00
Interest -- Tax Anticipation Note . . . . .	800.00
Water Department . . . . .	4,400.00
Municipal Sewer Department . . . . .	1,900.00
Insurances . . . . .	6,936.00
Unemployment . . . . .	300.00

TOTAL APPROPRIATIONS	<u>\$70,602.00</u>
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3. To see if the town will vote to authorize the Selectmen to sell, rent, or lease any or all property acquired by Tax Collector's Deed, or any other source, and to administer said property as they deem in the best interest of the town.
4. To see if Town will vote to raise and appropriate \$25,947.00 to put an addition onto the Fire Station,

and offset this appropriation with the unexpended balance of \$5,947.00 from the 1988 appropriation to re-roof the Fire Station.

5. To see if the town will vote to accept \$3,048.33 in State Aid Funds under RSA 241:14 and RSA 568:34 and appropriate same to the Akers Pond Road Association.
6. To see if the town will raise and appropriate \$3,650.00 for the support of the following:

Ambulance District A-1 . . . . .	\$ 250.00
Upper Connecticut Valley Hospital . . . .	800.00
U.C.V. and A.V. Mental Health Service . .	350.00
No. Coos Community Health Association . .	2,250.00
7. To see if the town will vote to authorize the Selectmen to make application for and to accept, on behalf of the town, any or all grants or other funds for community purpose which may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency and to expend the same for such projects as it may designate.
8. To see if the town will vote to authorize the Selectmen to borrow money in anticipation of taxes.
9. To see if the town will vote to raise and appropriate \$6,243.00 for the operation of the Town Library.
10. To see if the town will vote to raise and appropriate \$3,500.00 for the operation of the cemetery.
11. To see if the Town will vote to elect a five (5) member Planning Board, in accord with RSA 669:17. Election of such members shall not occur until the next annual town election.
12. To see if the town will vote to authorize the Planning Board to adopt subdivision regulations and regulate the subdivision of land within Errol, pursuant to RSA 674:35.
13. To see if the town will vote to raise and appropriate \$5,000.00 to be deposited in the Solid Waste Fund. This fund is necessary for the future closing of the Town Dump.

14. To see if the town will vote to raise and appropriate \$534.00 to develop a Solid Waste District Management Plan as required by NH RSA 149-M. Specifically, the appropriation will be used to coordinate monthly meetings of the seven communities, to document the status of existing disposal facilities, to assess future disposal options and to prepare an implementation plan for a 15 year disposal solution. The Upper Connecticut River Valley Solid Waste District recommends this appropriation.
15. Shall we adopt the provisions of RSA 72:1-C which authorizes any town or city to elect not to assess, levy and collect a resident tax?
16. To see if the town will vote to authorize the Selectmen to sell to the Umbagog Sports Association, Inc., for one dollar (\$1.00) a parcel of land approximately 300 x 1,200 feet where the Umbagog Sports Association, Inc. Club House is presently now located. All costs associated with this transaction will be paid by the Umbagog Sports Association, Inc. by-laws. Should the Association be dissolved, this land would be returned to the town of Errol.
17. To see if the town will vote to authorize the Errol School District to dispose of building materials created by the demolition of the Errol Consolidated School in the Errol Town Dump.
18. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this twenty-seventh day of February, in the year of Our Lord, nineteen hundred and eighty-nine.

Selectmen of Errol

CLARA GROVER  
LARRY S. ENMAN  
MICHAEL KENNARD

A true copy of Warrant -- Attest:

Clara Grover

Larry S. Enman

Michael Kennard



# BUDGET OF THE TOWN OF ERROL NEW HAMPSHIRE

PURPOSE OF APPROPRIATIONS	APPROPRIATIONS 1988	ACTUAL EXPENDITURES 1988	APPROP. ENSUING FISCAL YEAR 1989
GENERAL			
GOVERNMENT			
Town Officers'			
Salary	\$ 3,750.00	\$ 3,750.00	\$ 6,000.00
Town Officers'			
Expenses	6,000.00	6,797.00	7,000.00
Election &			
Registration	900.00	1,057.00	250.00
Cemeteries	3,500.00	2,618.00	3,500.00
General Gov't			
Buildings	5,500.00	4,476.00	6,450.00
Reappraisal			
of Property	1,000.00	800.00	3,975.00
Planning &			
Zoning	500.00	293.00	2,500.00
Legal Expenses		2,535.00	3,000.00
Re-roof Fire			
Station	5,947.00	5,947.00	
Fire Station			
Addition			25,947.00
PUBLIC SAFETY			
Police			
Department	\$ 6,500.00	5,064.00	6,500.00
Fire			
Department	6,800.00	7,947.00	6,800.00
Civil Defense	50.00		50.00
Errol Rescue			
Squad	1,000.00	798.44	1,000.00
HIGHWAYS, STREETS & BRIDGES			
General Highway			
Department			
Expense	2,962.00	2,962.00	3,048.33
Street Lighting	1,700.00	1,470.00	1,700.00
SANITATION			
Solid Waste			
District			534.00
Gargage Removal	4,500.00	3,786.43	4,500.00

PURPOSE OF APPROPRIATIONS	APPROPRIATIONS 1988	ACTUAL EXPENDITURES 1988	APPROP. ENSUING FISCAL YEAR 1989
HEALTH			
Health			
Department	\$ 300.00	\$ 451.00	\$ 300.00
Hospitals &			
Ambulances	3,150.00	3,150.00	3,650.00
WELFARE			
General			
Assistance	3,000.00	385.00	3,000.00
CULTURE & RECREATION			
Library	5,700.00	5,584.00	6,243.00
Parks &			
Recreation	200.00	200.00	200.00
Christmas Tree			
Lights	100.00		100.00
DEBT SERVICE			
Principal of			
Long Term Bonds			
& Notes	2,401.00	2,401.00	2,401.00
Interest Expense			
Long Term Bonds			
& Notes	799.00	799.00	540.00
Interest Expense			
Tax Anticipation			
Notes			800.00
CAPITAL OUTLAY			
Solid Waste			
Fund	5,000.00	5,000.00	5,000.00
OPERATING			
TRANSFERS OUT			
Payments to			
Capital Reserve			
Funds: Cemetery			
Maintenance			
Fund		250.00	
Taxes Bought			
By Town		6,231.00	
Tax Over-			
Payments		2,978.00	

PURPOSE OF APPROPRIATIONS	APPROPRIATIONS 1988	ACTUAL EXPENDITURES 1988	APPROP. ENSUING FISCAL YEAR 1989
MISCELLANEOUS			
Municipal Water Department	\$ 4,400.00	\$ 1,767.00	\$ 4,400.00
Municipal Sewer Department	1,600.00	2,175.00	1,900.00
Insurance	6,500.00	6,936.00	6,936.00
Unemployment compensation	300.00	221.00	300.00
State of N.H.	63.00	63.00	
Coos County Tax	52,211.00	52,211.00	
School	175,961.00	141,072.00	
TOTAL APPROPRIATIONS	\$312,294.21	\$276,149.72	\$118,524.33
Less Amount of Estimated Revenues, Exclusive of Taxes			\$ 64,076.00
Amount of Taxes to be Raised (Exclusive of School & County Taxes)			\$ 54,448.33

# REVENUES

SOURCES OF REVENUE	ESTIMATED REVENUE 1988 (1988-89)	ACTUAL REVENUE 1988 (1988-89)	ESTIMATED REVENUE 1989 (1989-90)
TAXES			
Resident Taxes	\$ 1,600.00	\$ 1,870.00	\$ 1,600.00
Yield Taxes	4,000.000	10,477.00	4,000.00
Interest and Penalties on Taxes	2,000.00	2,713.00	2,000.00
Land Use Change Tax		130.00	
INTERGOVERNMENTAL REVENUES -- STATE			
Shared Revenue --			
Block Grant	14,037.00	14,037.00	14,037.00
Highway Block Grant	2,962.00	2,962.00	3,048.00
Reimbursement a c State --			
Federal Forest Land		155.00	
LICENSES & PERMITS			
Motor Vehicle Permit Fee	24,000.00	37,530.00	27,000.00
Dog Licenses	250.00	268.00	250.00
Business Licenses, Permits & Filing Fees	300.00	515.00	300.00
Boat Registrations	100.00	427.00	100.00
Gun Permits		60.00	
CHARGES FOR SERVICES			
Income from Departments	1,500.00	65.00	2,500.00
Rent of Town Property		60.00	
MISCELLANEOUS REVENUES			
Sale of Town Property		200.00	
Cemetery Maintenance Fund		250.00	
Insurance Adjustments		512.00	
Refunds		45.00	

	ESTIMATED REVENUE 1988 (1988-89)	ACTUAL REVENUE 1988 (1988-89)	ESTIMATED REVENUE 1989 (1989-90)
SOURCES OF REVENUE			
OTHER FINANCING SOURCES			
Income from			
Water & Sewer			
Departments	\$ 9,000.00	\$ 8,740.00	\$ 9,241.00
Tax Anticipation			
Note		30,000.00	
TOTAL REVENUES			
& CREDITS	\$59,749.00	\$111,020.00	\$64,076.00

## SUMMARY INVENTORY

Land, Current Use, and Other Land . . . . .	\$ 3,433,639.00
Buildings . . . . .	6,343,398.00
Electric Companies . . . . .	6,079,200.00
Mobile Homes . . . . .	<u>183,500.00</u>
Total Before Exemptions . . . . .	\$15,856,237.00
Elderly Exemptions . . . . .	<u>30,000.00</u>
	\$15,826,237.00

Property Taxes Committed to Treasurer . . . .

## TAX RATE

SCHOOL	\$10.62
TOWN	.11
COUNTY	<u>3.60</u>
	\$13.95

## COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

ACCOUNT	APPROP.	ACCT. EXPEND.	OVER	UNDER
Town Officers				
Salaries	\$ 3,750.00	\$ 3,750.00		
Town Officers				
Expenses	6,000.00	6,797.19	\$ 797.19	
Elections &				
Registrations	900.00	1,057.19	157.19	
Cemeteries	3,500.00	2,618.25		\$ 881.75
Town Hall	5,500.00	4,476.71		1,023.29
Reappraisal				
of Property	1,000.00	800.00		200.00
Planning				
Board	500.00	293.00		207.00
Re-roof				
Fire Station	5,947.00			5,947.00
Police				
Department	6,500.00	5,064.97		1,435.03
Fire				
Department	6,800.00	7,947.81	1,147.81	
Civil Defense	50.00			50.00
Errol Rescue				
Squad	1,000.00	798.44		201.56
Akers Pond				
Road	2,962.21	2,962.21		
Street				
Lighting	1,700.00	1,470.70		229.30
Town Dump	4,500.00	3,786.43		713.57
Health				
Department	3,450.00	3,601.54	151.54	
Town Poor	3,000.00	385.00		2,615.00
Library	5,700.00	5,584.92		115.08
Monument				
Light	200.00	200.00		
Christmas				
Tree Lights	100.00			100.00

ACCOUNT	APPROP.	ACCT. EXPEND.	OVER	UNDER
Sewerage Maintenance & Note	\$ 4,800.00	\$ 5,288.42	\$ 488.42	
Solid Waste Fund	5,000.00	5,000.00		
Water Department	4,400.00	1,767.72		\$ 2,632.28
Insurance	6,500.00	6,936.00	436.00	
Unemployment	300.00	221.42		78.58
County Tax	52,211.30	52,211.30		
State of N.H.	63.00	63.00		
School 1987-88	71,072.00	71,072.00		
School 1988-89	175,961.00	70,000.00		105,961.00
TOTAL	\$383,366.51	\$264,154.22	\$3,178.15	\$122,390.44



**OTHER PAYMENTS,  
NO APPROPRIATIONS MADE**

ACCOUNT	EXPENSE	RECEIPT	OVER	UNDER
Taxes Bought by Town	\$ 6,231.25			
Abatements - <u>Refunds</u>	2,978.66	\$2,373.00	\$605.66	
Legal Expense	2,535.56			
Cemetery Maintenance Fund	250.00	250.00		
TOTALS	\$11,995.47	\$2,623.00	\$605.66	
TOTAL APPROPRIATIONS		\$383,366.51		
PLUS RECEIPTS		2,623.00		
		<u>\$385,989.51</u>		
LESS PAYMENTS		276,149.72		
TOTAL		<u>\$109,839.79</u>		

## FINANCIAL REPORT

### ASSETS

Cash in Custody of Treasurer	\$ 27,328.36
In Hands of Officials	\$ 18,454.39
TOTAL CASH	\$ 45,782.75
ACCOUNTS DUE TO THE TOWN:	
Coos County	\$ 1,500.00
Water Rents	\$ 472.22
TOTAL ACCOUNTS DUE THE TOWN	\$ 1,972.22
UNREDEEMED TAXES:	
Levy of 1987	\$ 2,882.82
Levy of 1986	\$ 1,421.70
TOTAL UNREDEEMED TAXES	\$ 4,304.52
UNCOLLECTED TAXES:	
Levy of 1988	\$144,005.46
Uncollected Sewer Rents	\$ 127.50
TOTAL UNCOLLECTED TAXES	\$144,132.96
TOTAL ASSETS	\$196,192.45
FUND BALANCE -- DECEMBER 31, 1987	\$ 32,730.80
FUND BALANCE -- DECEMBER 31, 1988	\$ 19,613.34
CHANGE IN FINANCIAL CONDITION	\$-13,117.46

## LIABILITIES

### ACCOUNTS OWED BY THE TOWN:

Unexpended Balances of Special Appropriation	\$ 5,947.00
Sewer Fund	\$ 12,431.00
Water Department Funds	\$ 3,186.00
Uncollected Sewer Rents	\$ 127.50
Uncollected Water Rents	\$ 472.22
School District Tax Payable	\$105,961.00
1st Colebrook Bank -- March 1, 1989	\$ 30,000.00
Capital Reserve Funds	\$ 9,983.13
Solid Waste Funds	\$ 8,471.26
TOTAL ACCOUNTS OWED BY THE TOWN	\$176,579.11
TOTAL LIABILITIES	\$176,579.11
FUND BALANCE -- CURRENT SURPLUS	\$ 19,613.34
GRAND TOTAL	\$196,192.45

## SCHEDULE OF LONG-TERM INDEBTEDNESS

AS OF DECEMBER 31, 1988

Long-term Notes Outstanding . . . . .	\$7,204.50
Total Long-term Notes Outstanding . . . . .	\$7,204.50
Total Long-term Indebtedness	
December 31, 1988 . . . . .	\$7,204.50

## RECONCILIATION OF OUTSTANDING LONG TERM INDEBTEDNESS

Outstanding Long-term Debt, January 1, 1988 . .	\$9,606.00
Total . . . . .	\$9,606.00
Debt Retirement During Fiscal Year:	
Long-term Notes Paid. . . . .	\$2,401.50
Total . . . . .	\$2,401.50
Outstanding Long-term Debt, January 1, 1989 . .	\$7,204.50

## SCHEDULE OF TOWN PROPERTY

December 31, 1988

<u>DESCRIPTION</u>	<u>VALUE</u>
Town Hall, Lands and Building	\$75,000.00
Furniture and Equipment	4,500.00
Libraries, Lands and Buildings	11,000.00
Furniture and Equipment	5,000.00
Police Department, Lands and Buildings	
Equipment	2,000.00
Fire Department, Lands and Buildings	11,000.00
Equipment	12,000.00
Parks, Commons and Playgrounds	1,000.00
Water Supply Facilities	9,000.00
Sewer Plant	10,000.00
Schools, Lands and Buildings, Equipment	75,000.00
Scott Grover Estate	10,000.00
George Lizotte Lot	300.00
Leeman Lot	3,000.00
TOTAL	\$228,800.00

## TREASURER'S REPORT - 1988

### CREDITS:

Cash on Hand 1-1-88 . . . . .	\$ 86,457.73
Receipts, 1988 . . . . .	217,020.35
Capital Reserve Fund . . . . .	320.46
Interest Capital Reserve . . . . .	27.38
School Building Fund . . . . .	6,825.69
Interest School Building Fund . . . . .	329.47
Solid Waste Fund . . . . .	8,463.28
Interest Solid Waste Fund . . . . .	<u>7.98</u>
TOTAL CREDITS	\$319,452.34

### DEBITS:

Payments . . . . .	\$276,149.72
Capital Reserve Balance . . . . .	347.84
School Building Fund Balance . . . . .	7,155.16
Solid Waste Fund Balance . . . . .	8,471.26
Cash in Checking 12-31-88 . . . . .	<u>27,328.36</u>
TOTAL DEBITS	\$319,452.34

## TOWN CLERK'S ANNUAL REPORT

January 1, 1988 - December 31, 1988

Dog Licenses . . . . .	\$ 275.30
Marriage Licenses . . . . .	60.00
Auto Registrations . . . . .	37,523.00
Other Permits & Fees Collected . . . . .	404.94
Petty Cash Return to Town . . . . .	50.00
	<hr/>
	\$38,313.24

CHERYL L. LORD  
Town Clerk

# SUMMARY OF WARRANTS PROPERTY, RESIDENT AND YIELD TAXES

LEVY OF 1988

FISCAL YEAR ENDED DECEMBER 31, 1988  
TERRI RUEL, TAX COLLECTOR

-DR-

Levies of:  
1988                      PRIOR

UNCOLLECTED TAXES --

BEGINNING OF FISCAL YEAR:

Property Taxes	\$25,821.73	
Resident Taxes	160.00	
Yield Taxes	683.18	
Sewer Rents	42.50	

TAXES COMMITTED TO COLLECTOR:

Property Taxes	\$214,719.25	
Resident Taxes	1,780.00	
Land Use Change Tax	7,670.00	
Yield Taxes	11,044.25	
Sewer Rents	4,726.00	

ADDED TAXES:

Resident Taxes	\$ 180.00	
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OVERPAYMENTS:

a/c Property Taxes	\$ 2,373.24	
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INTEREST COLLECTED:

Delinquent Taxes	\$ 86.86	\$ 1,645.15
Penalties on Resident Taxes	5.00	12.00

TOTAL DEBITS	\$242,584.60	\$28,364.56
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-CR-

REMITTANCE TO TREASURER:

Property Taxes	\$ 70,413.09	\$25,821.63
Resident Taxes	1,710.00	160.00
Land Use Change Tax	130.00	
Yield Taxes	10,477.21	683.18
Sewer Rents	4,598.00	42.50
Overpayments	2,373.24	
Interest on Taxes	86.86	1,645.15
Penalties on Resident Taxes	5.00	12.00

ABATEMENTS:

Property Taxes	\$ 410.70	.10
Resident Taxes	140.00	
Yield Taxes	259.79	
Sewer Rents	.50	



SUMMARY OF WARRANTS  
PROPERTY, RESIDENT AND YIELD TAXES

LEVY OF 1988

FISCAL YEAR ENDED DECEMBER 31, 1988  
TERRI RUEL, TAX COLLECTOR

-CR-

	Levies of:	
	1988	PRIOR
UNCOLLECTED TAXES:		
Property Taxes	\$143,895.46	
Resident Taxes	110.00	
Land Use Change Tax	7,540.00	
Yield Taxes	307.25	
Sewer Rents	127.50	
TOTAL CREDITS	\$242,584.60	\$28,364.56

**SUMMARY OF TAX SALES ACCOUNTS**

FISCAL YEAR ENDED DECEMBER 31, 1988  
TERRI RUEL, TAX COLLECTOR

-DR-

Tax Sales on Account of Levies of:	1987	1986	PRIOR
Balance of Unredeemed Taxes			
Beginning of Fiscal Year		\$3,595.92	\$1,184.70
Taxes Sold/Executed to Town			
During Fiscal Year	\$6,231.25		
Interest Collected After Sale	\$ 34.52	355.50	440.67
Redemption Costs	\$ 73.98	42.60	16.20
TOTAL DEBITS	\$6,339.79	\$3,994.02	\$1,641.57

-CR-

Remittance to Treasurer:			
Redemptions	\$3,348.43	\$2,174.22	\$1,184.70
Interest & Costs After Sale	\$ 108.50	\$ 398.10	\$ 456.81
Unredeemed Taxes End of Year	\$2,882.82	\$1,421.70	
TOTAL CREDITS	\$6,339.79	\$3,994.02	\$1,641.57

## SUMMARY OF RECEIPTS

Current Year Taxes . . . . .	\$ 70,412.64
Resident Taxes . . . . .	1,710.00
Previous Year Taxes, plus Resident Taxes . . .	26,664.81
Tax Sales Redeemed . . . . .	6,707.35
Land Use Change Tax . . . . .	130.00
Fines and Forfeits . . . . .	17.00
Interest Received . . . . .	2,695.93
Yield Taxes . . . . .	10,477.21
Property Tax, Overpayments . . . . .	2,373.24
Boat Registrations . . . . .	427.60
Auto Registrations . . . . .	37,530.00
Dog Licenses . . . . .	268.30
Town Clerk Fees Collected . . . . .	514.94
State of New Hampshire . . . . .	17,155.06
Miscellaneous . . . . .	31,196.01
Water Rents . . . . .	4,099.76
Sewerage Fees and Interest . . . . .	4,640.50
TOTAL . . . . .	<u>\$217,020.35</u>

## DETAILED STATEMENT OF RECEIPTS

### TERRI RUEL, TAX COLLECTOR:

1988 Property Tax . . . . .	\$ 70,412.00
1987 Property Tax . . . . .	21,257.14
1988 Resident Tax . . . . .	1,710.00
1987 Resident Tax . . . . .	160.00
1987 Taxes Bought By Town . . . . .	5,247.67
Land Use Change Tax . . . . .	130.00
1985 Taxes Redeemed . . . . .	1,184.70
1986 Taxes Redeemed . . . . .	2,174.22
1987 Taxes Redeemed . . . . .	3,348.43
1988 Yield Taxes . . . . .	10,477.21
1988 Sewerage Rents . . . . .	4,598.00
1987 Sewerage Rents . . . . .	42.50
Property Tax Overpayments - Returned . . . . .	2,373.24
Interest on All Taxes . . . . .	2,695.93
Penalties, Resident Taxes . . . . .	17.00
	\$125,828.68

### DIANE LINKENBACK, BOAT FEE COLLECTOR:

Boat Registrations . . . . .	\$ 427.60
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### STATE OF NEW HAMPSHIRE:

Highway Block Funds . . . . .	\$ 2,962.21
Forest Lands . . . . .	154.89
State Revenue Sharing . . . . .	14,037.96
	\$ 17,155.06

CHERYL LORD, TOWN CLERK:

Dog Licenses . . . . .	\$ 268.30
Permits and Filing Fees . . . . .	514.94
Auto Registrations . . . . .	37,530.00
	<hr/>
	\$ 38,313.24

MISCELLANEOUS:

Gun Permits . . . . .	\$ 64.00
Rent of Town Hall . . . . .	60.00
Income from Departments . . . . .	65.00
Sale of Town Property . . . . .	200.00
Insurance Adjustment . . . . .	512.00
Refunds . . . . .	45.00
New Trust Funds . . . . .	250.00
Tax Anticipation Note . . . . .	30,000.00
Bank Adjustment . . . . .	.01
	<hr/>
	\$ 31,196.01

Water Rents . . . . .	\$ 4,099.76
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TOTAL RECEIPTS	\$217,020.35
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## SUMMARY OF PAYMENTS - 1988

Town Officers' Salaries . . . . .	\$ 3,750.00
Town Officers' Expenses . . . . .	6,797.19
Election and Registration . . . . .	1,057.19
Reappraisal of Property . . . . .	800.00
Town Hall . . . . .	4,476.71
Fire Department . . . . .	7,947.81
Planning Board . . . . .	293.03
Police Department . . . . .	5,064.97
Insurance . . . . .	6,936.00
Health Department . . . . .	3,601.54
Rescue Squad . . . . .	798.44
Sewerage Department . . . . .	5,288.42
Town Dump . . . . .	3,786.43
Akers Pond Road . . . . .	2,962.21
Street Lighting . . . . .	1,470.70
Library . . . . .	5,584.92
Town Poor . . . . .	385.00
Water Department . . . . .	1,767.72
Cemetaries . . . . .	2,618.25
Refunds - Tax Overpayments . . . . .	2,978.66
Unemployment . . . . .	221.42
Monument Light . . . . .	200.00
Legal Expense . . . . .	2,535.56
Taxes Bought by Town . . . . .	6,231.25
New Trust Fund . . . . .	250.00
Solid Waste Fund . . . . .	5,000.00
County Tax . . . . .	52,211.30
State of New Hampshire . . . . .	63.00
School . . . . .	141,072.00
<b>TOTAL PAYMENTS</b>	<b>\$276,149.72</b>

## DETAILED STATEMENT OF PAYMENTS

### TOWN OFFICERS' SALARIES:

Auditors	\$ 400.00
Selectmen	1,400.00
Town Clerk	475.00
Deputy Clerk	50.00
Tax Collector	975.00
Deputy Collector	50.00
Treasurer	400.00
TOTAL OFFICERS' SALARIES	<u>\$3,750.00</u>

### TOWN OFFICERS' EXPENSES:

Tax Collector:	
Expenses	\$1,059.50
Equipment	336.30
Dues	15.00
Postage	100.00
Miscellaneous	38.26
TOTAL COLLECTOR'S EXPENSES	<u>\$1,549.06</u>

Town Clerk:	
Fees Collected	\$1,326.55
Dues	12.00
Manuals	264.00
Equipment	368.00
Convention	156.00
Supplies	59.40
Deputy Expenses	32.00
TOTAL TOWN CLERK'S EXPENSES	<u>\$2,218.95</u>

Treasurer:	
Mileage Reimbursement	\$ 202.94

Selectmen:	
Supplies	\$ 232.32
Phone	262.48
Dues	765.40
Town Reports	852.00
Advertisements	79.30
Tax Billing	239.00
Postage	87.45
Assessing Course	40.00
Register of Probate	2.00
Manuals	20.00
Expense Reimbursement	246.29

TOTAL SELECTMEN'S EXPENSES	<u>\$2,826.24</u>
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TOTAL OFFICERS' EXPENSES	\$6,797.19
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ELECTION AND REGISTRATION:

Moderator	\$ 124.40
Clerk	127.95
Election Officer	108.89
Supervisors	435.55
Ballot Clerks	170.40
Advertising	40.00
Supplies	50.00
TOTAL ELECTION AND REGISTRATION	<u>\$1,057.19</u>

REAPPRAISAL OF PROPERTY:

John O'Donnell Associates	\$ 800.00
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TOWN HALL EXPENSES:

Oil	\$2,066.39
Janitor	1,690.00
Electricity	412.89
Sewerage Fee	255.00
Maintenance	50.44
Supplies	1.99
TOTAL TOWN HALL EXPENSES	<u>\$4,476.71</u>

FIRE DEPARTMENT EXPENSES:

Oil	\$1,219.49
Maintenance	589.80
Electricity	146.21
Telephone	780.89
AT&T Rental	242.01
Janitor	55.00
Equipment	2,739.80
Insurance	1,912.00
Fire Warden	42.00
16 Firemen	220.61
TOTAL FIRE DEPARTMENT EXPENSES	<u>\$7,947.81</u>

PLANNING BOARD EXPENSES

Convention	\$ 70.00
Manuals	85.45
Surveys	134.00
Miscellaneous	3.58
TOTAL PLANNING BOARD EXPENSES	<u>\$ 293.03</u>

POLICE DEPARTMENT EXPENSES:

Chief -- Salary & Mileage	\$3,575.11
Special Officers	344.75
Equipment	900.06
Maintenance	109.56
Supplies	78.49
Agency Fees	57.00
TOTAL POLICE DEPARTMENT EXPENSES	<u>\$5,064.97</u>

INSURANCE EXPENSES:

Workmen's Comp.	\$1,614.00
Multi Peril	1,789.00
Town Officers' Bonds	283.00
Town Officers' Liability	3,250.00
TOTAL INSURANCE EXPENSES	<u>\$6,936.00</u>

HEALTH DEPARTMENT EXPENSES:

State Lab -- Water tests	\$ 424.00
Postage	27.54
No. Coos Community Health	1,750.00
Ambulance District A-1	250.00
U. C. V. Hospital	800.00
U. C. V. & A. V. Mental Health	350.00
TOTAL HEALTH DEPARTMENT EXPENSES	<u>\$3,601.54</u>

RESCUE SQUAD EXPENSES:

Equipment	\$ 587.84
E. M. T. Recertification	105.00
Mileage Reimbursement	105.60
TOTAL RESCUE SQUAD EXPENSES	<u>\$ 798.44</u>

SEWER MAINTENENCE EXPENSES:

Electricity	\$ 328.79
Septic Tank Maintenance	1,845.00
Postage	2.00
Bank Note Payment	2,401.00
Interest on Note	711.63
TOTAL SEWER MAINTENENCE EXPENSES	<u>\$5,288.42</u>

TOWN DUMP EXPENSES:

Salary	\$2,565.25
Maintenance	822.38
Advertising	25.40
Equipment	265.18
Mileage Reimbursement	108.22
TOTAL TOWN DUMP EXPENSES	<u>\$3,786.43</u>



AKERS POND ROAD EXPENSES:

Akers Pond Road Association	\$2,962.21
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STREET LIGHTING EXPENSES:

Electricity	\$1,470.70
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LIBRARY EXPENSES:

Library Trustees	\$5,584.92
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TOWN POOR EXPENSES:

Community Action Agency	\$ 360.00
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New Hampshire Welfare Association	25.00
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TOTAL TOWN POOR EXPENSES	<u>\$ 385.00</u>
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WATER DEPARTMENT EXPENSES:

Well III:

Electricity	\$ 275.00
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Maintenance	57.50
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TOTAL	<u>\$ 332.50</u>
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Well II:

Electricity	\$ 175.13
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Maintenance	177.55
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Land lease	25.00
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TOTAL	<u>\$ 377.68</u>
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Well I:

Electricity	\$ 484.71
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Janitor	55.00
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Copies	30.58
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Postage	78.05
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Maintenance	54.80
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Operator Recertification	80.00
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Supplies	74.40
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Labor	200.00
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TOTAL	<u>\$1,057.54</u>
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TOTAL WATER DEPARTMENT EXPENSES	\$1,767.72
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CEMETERIES EXPENSES:

Labor	\$ 672.50
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Materials	76.75
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Memorial Markers	69.00
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Fence	1,800.00
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TOTAL CEMETERY EXPENSES	<u>\$2,618.25</u>
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DISCOUNTS - ABATEMENTS - REFUNDS:	\$ 2,978.66
UNEMPLOYMENT:	\$ 221.42
MONUMENT LIGHT:	\$ 200.00
LEGAL EXPENSES:	
Jack Crisp	\$ 2,475.06
Thomas Cote	60.50
TOTAL LEGAL EXPENSES	<u>\$ 2,535.56</u>
TAXES BOUGHT BY TOWN:	\$ 6,231.25
CEMETERY MAINTENANCE FUND:	\$ 250.00
SOLID WASTE FUND:	\$ 5,000.00
COOS COUNTY TAX:	\$ 52,197.00
Interest	14.30
TOTAL COUNTY TAX	<u>\$ 52,211.30</u>
STATE EXPENSES:	
Dog Licenses	\$ 24.00
Marriage Licenses	39.00
TOTAL STATE EXPENSES	<u>\$ 63.00</u>
SCHOOL EXPENSES:	
1987 - 1988	\$ 71,072.00
1988 - 1989	70,000.00
TOTAL SCHOOL EXPENSES	<u>\$ 141,072.00</u>
TOTAL PAYMENTS:	\$ 276,149.72

# REPORT OF THE TRUST FUNDS OF THE TOWN OF ERROL

December 31, 1988

Name of Trust Fund:	LAWRENCE ZWICKER:	Date Created:	3-12-58
Purpose:	Cemetery; How Invested:	Savings Bank	
Balance Beginning of Year:		\$	752.72
Balance End of Year:			752.72
Balance Beginning of Year:			752.72
Income During Year:			30.06 5%
Balance End of Year:			782.78

Name of Trust Fund:	IRA & Alice Hawkins	Date Created:	12-12-65
Purpose:	Cemetery; How Invested:	Savings Bank	
Balance Beginning of Year:		\$	510.89
Balance End of Year:			510.89
Balance Beginning of Year:			510.89
Income During Year:			21.02 5%
Balance End of Year:			531.91

Name of Trust Fund:	Madeline M. Hart	Date Created:	11-11-84
Purpose:	Cemetery; How Invested:	Savings Bank	
Balance Beginning of Year:		\$	586.83
Balance End of Year:			586.83
Balance Beginning of Year:			586.83
Income During Year:			32.04 5%
Balance End of Year:			618.87

Name of Trust Fund:	Merit W. Bean	Date Created:	6-29-87
Purpose:	Cemetery; How Invested:	Savings Bank	
Balance Beginning of Year:		\$	281.24
Balance End of Year:			281.24
Balance Beginning of Year:			281.24
Income During Year:			15.33 5%
Balance End of Year:			296.57

Name of Trust Fund:	Cemetery Maint. Fund	Date Created:	12-31-88
Purpose:	Cemetery; How Invested:	Savings Bank	
Balance Beginning of Year:		\$	0
Balance End of Year:			250.00
Balance Beginning of Year:			-
Income During Year:			-
Balance End of Year:			250.00

Name of Trust Fund:	Capital Reserve	Date Created:	12-12-65
Purpose:	Fire Truck	How Invested:	Savings Bank
Balance Beginning of Year:		\$	320.46
Balance End of Year:			320.46
Balance Beginning of Year:			320.46
Income During Year:			27.38 5%
Balance End of Year:			347.84

Name of Trust Fund: School Building Fund	Date Created: 10-16-87
Purpose: School Building; How Invested: Savings Bank	
Balance Beginning of Year:	\$ 6,825.69
Balance End of Year:	6,825.69
Balance Beginning of Year:	6,825.69
Income During Year:	329.47 5%
Balance End of Year:	7,155.16

TOTALS:	
BALANCE BEGINNING OF YEAR:	\$ 9,277.83
NEW FUNDS CREATED:	250.00
BALANCE END OF YEAR:	9,527.83
BALANCE BEGINNING OF YEAR:	9,527.83
INCOME DURING YEAR:	455.30
BALANCE END OF YEAR:	9,983.13

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

February 20, 1989

NORMAN THURSTON  
EVERETT EAMES  
CLIFFORD LANE, SR.  
Trustees of Errol, New Hampshire

## LIBRARY TRUSTEES REPORT

### ERROL PUBLIC LIBRARY EXPENSES - 1988

1987 Leftover Appropriation Monies . . . . .	\$ 115.08
1988 Appropriation . . . . .	5,584.92
TOTAL . . . . .	<u>\$5,700.00</u>

Librarian's Salary . . . . .	\$2,689.25
Books . . . . .	1,013.15
Oil . . . . .	440.33
Maintenance and Repairs . . . . .	499.43
Miscellaneous . . . . .	672.10
TOTAL . . . . .	<u>\$5,314.26</u>

Balance as of December 31, 1988 . . . . .	\$ 385.74
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## ERROL PUBLIC LIBRARY

### Budget for 1989

Librarian's Salary . . . . .	\$3,393.00
Books . . . . .	1,000.00
Periodicals . . . . .	200.00
Oil . . . . .	250.00
Maintenance and Repairs . . . . .	700.00
Miscellaneous . . . . .	700.00
TOTAL . . . . .	<u>\$6,243.00</u>

Surplus from 1988 . . . . .	\$ 385.74
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APPROPRIATION REQUEST . . . . .	\$5,857.26
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# ERROL PUBLIC LIBRARY

## Librarian's Report -- 1988

### CIRCULATION:

Adult Fiction . . . . .	1,040
Adult Non-Fiction . . . . .	471
Adult Miscellaneous (Periodicals and recordings) . . . . .	428
Juvenile Fiction . . . . .	1,893
Juvenile Non-Fiction . . . . .	399
Juvenile Miscellaneous . . . . .	281
TOTAL CIRCULATION . . . . .	4,512
Inter-Library Loans . . . . .	147

### COLLECTION:

*Books Purchased . . . . .	258
Books Donated . . . . .	399
Magazines Donated . . . . .	813
Books Discarded . . . . .	56
TOTAL VOLUMES IN COLLECTION . . . . .	6,814

### REGISTERED BORROWERS:

Junior . . . . .	41
(Ages 5 - 17)	
Adult . . . . .	42
(Ages 18 - up)	
Total . . . . .	83

### RECEIPTS:

Received from Fines . . . . .	\$23.98
Received from Gifts . . . . .	25.00
TOTAL . . . . .	\$48.98

All receipts from fines used for the purchase of books,  
under N.H. State Law RSA 202-A:11.

\*The term books also includes periodicals, cassettes,  
records and realia.

Respectfully submitted,

MELINDA HAWKINS, Librarian

## ERROL PUBLIC LIBRARY REPORT -- 1988

1988 has been a fruitful year at the library; many thanks to all who helped make it so. Special thanks again to Hartley and Etta Sweatt and the Wilderness Valley 4-H'ers for the colorful window boxes. Also thanks to Carol West for her help with our fundraisers, and to everyone for their donations of books, magazines, and general support.

Many donations of books and magazines were received from the Dalton, Jackson, and Colebrook Public Libraries -- not all useful, but much appreciated. Nine books were given to the library from our Christmas Wish List, and seven books were donated in Lorence Sweatt's memory.

We are pleased to report that circulation continues to increase: total circulation for 1987 was 3,641; for 1988, 4,512; an increase of 871, or 23.9% over 1987. Increased inter-library loan service is partially responsible, through the NHAIS (New Hampshire Automated Information System). Our library participates in the FRALN (Five Rivers Automated Library Network) branch of this system, based in Plymouth. Due to the continued circulation increase, we are increasing the library's hours, and will now be open 15 hours per week.

We have a total of 83 registered borrowers as of January 1, 1989. Two successful programs highlighted those hot and sticky summer days of 88. The "Card Sharks" reading program lasted throughout the summer, with Jennifer Hurlbert winning a free pizza for reading the most books. Our story hour series, "The Sights and Sounds of Summer" featured stories, songs, poems, and magic tricks, culminating with a balloon launch, and entertained from 4 - 7 children each week during August, including two children from Dummer. Thanks to Carol West for her assistance.

The oil burner in the furnace has been replaced, virtually ending our furnace problems, and is providing much more efficient use of fuel. The new blue shades have brightened up the library tremendously. The phone has also been installed: this was a necessary step in meeting public library standards for Associate Libraries in the Statewide Library Development System.

Book prices increased again this year, along with everything else, and our fund-raising efforts helped to slightly offset the increase. The Country Market in July was not a huge success, but prospects for this year's are good, and we look forward to a profitable second try. Our two raffles and our table at the Christmas bazaar were quite successful, allowing us to purchase a few more books, some new titles, and some much-needed standards.

Melinda Hawkins has completed two more courses in the School for Lifelong Learning/New Hampshire State Library Techniques Program: "Storytelling" and "Introduction to Reference and Information Services." Background knowledge and skills in storytelling were a tremendous help in the story hour series, and the reference course has helped in all areas of reference service in the library. We are now working on building a core reference collection over the next two years.

We encourage everyone to make use of the library; after all, your tax dollars are supporting it. Come in and get a library card (they're free), offer a suggestion, check out the new books and latest magazines, and be a part of 1989: The Year of the Young Reader. Let's encourage and promote reading: "the gift that lasts a lifetime."



## REPORT OF THE WATER DEPARTMENT

Water Rents Uncollected January 1, 1988 . . . .	\$ 547.68
Billed 1988 . . . . .	+4,094.10
Total . . . . .	\$ 4,641.78

Rents Collected 1988 . . . . .	-4,099.76
Abated . . . . .	- 69.80
Total Rents Owed to Town as of January 1, 1989.	\$ 472.22

### WATER RENTS OWED TO TOWN:

Collected after Closing Date . . . . .	\$ 155.76
Daniel Baillargeon . . . . .	24.00
Christopher Bean . . . . .	164.62
Jesse Eames . . . . .	31.84
Stephen Hawkins . . . . .	24.00
Grover McLeod . . . . .	24.00
M. Pothier . . . . .	24.00
John Santolucto . . . . .	24.00
TOTAL . . . . .	\$ 472.22

## FINANCIAL REPORT

Assets -- January 1, 1988 . . . . .	\$ 829.47
Rents Collected -- 1988 . . . . .	4,099.76
Expenses -- 1988 . . . . .	-1,767.72
TOTAL ASSETS -- 1988:	
Budget 1989 . . . . .	4,400.00

## REPORT OF THE ERROL MUNICIPAL SEWERAGE DEPARTMENT

Sewerage Fees Uncollected -- January 1, 1988 . .	\$ 42.50
Billed -- 1988 . . . . .	4,726.00
Interest . . . . .	2.94
	<hr/>
TOTAL BILLED: . . . . .	4,771.44

Sewerage Fees Collected -- 1988 . . . . .	4,598.00
Interest . . . . .	- 2.94
Abated . . . . .	- .50
	<hr/>
TOTAL SEWERAGE FEES OWED TO TOWN 1/1/89 . . . .	170.50

### FINANCIAL REPORT

Cash in Hands of Treasurer -- January 1, 1988 .	\$13,118.69
Expenses . . . . .	-5,288.42
Fees Collected . . . . .	+4,600.94
	<hr/>
TOTAL ASSETS -- JANUARY 1, 1989 . . . . .	\$12,431.21

### SEWERAGE BUDGET -- 1989

Note Payment . . . . .	\$ 2,401.00
Interest . . . . .	540.00
Maintenance . . . . .	1,900.00
	<hr/>
TOTAL BUDGET . . . . .	\$ 4,841.00

# REPORT OF THE AKERS POND ROAD ASSOCIATION

## RECEIPTS 1988

Town of Errol,  
Reimbursements for Roadwork . . . . . \$2,962.21

## EXPENSES 1988

Road Maintenance, Summer and Winter . . . . . \$2,962.21

## BUDGET -- 1988

Highway Block Grant . . . . . \$3,048.33

PAUL GAGNE, Secretary  
Akers Pond Road Association

# REPORT OF THE POLICE DEPARTMENT

TOWN OF ERROL - 1988

Dear Citizens of Errol:

First of all, I would like to thank you for voting me in last March. I really enjoyed serving the town of Errol and would be honored to serve it again in 1989.

As you can see, I have included an inventory of your police department. This gives you an idea of what the town owns and how this department is being improved and up-dated each year. Once again this department asks for \$6,500.00 for next year's budget.

I would like to thank Everett Eames and Timothy McKenzie for helping me serve this town. I would especially like to thank Everett Eames for his dedication. Special thanks also goes out to our local EMTs, State Troopers, and Fish & Game Officers.

Respectfully Submitted,  
Chief Richard L. Boisvert

## ACTIVITY FOR THE YEAR 1988

Traffic Violations . . . . .	141
Traffic Warnings . . . . .	40
Traffic Accidents . . . . .	18
Boat Accidents . . . . .	1
Vandalisms . . . . .	8
Domestics . . . . .	2
Court Cases . . . . .	1
Incident Reports & Complaints . . . . .	25

ERROL POLICE DEPARTMENT INVENTORY LIST

DATE: 5-25-1988

- 1 Wilson 10 Channel Radio FCC-ID ATE9PL-WH2510  
Serial# 305-A01766
- 1 Wilson RF Amplifier Model# WAH-2082  
Serial# 8545081
- 1 Ritron, Inc. Hand Set  
Serial# 12599
- 1 Ritron, Inc. Power Booster  
Serial# 13393

Light Bars:

- 1 Streethawk Model# S1B-L, Series A
- 1 Whelen Strobe Model# 3300  
Serial# 6790

Radar:

- 1 Kustom Signals  
Serial# Q2115
- 1 Polaroid Camera & Flash
- 1 Magnetic Police Door Sign
- 1 Filing Cabinet (4 drawers)
- 2 Citation Holder
- 1 Electronic Siren Model#SA 400-63  
Serial# 115878
- 1 Speaker Model# U583A
- 1 Traffic Template

## REPORT OF THE ERROL RESCUE SQUAD

The Errol Rescue Squad had another busy year in 1988, with a third more calls than last year. A breakdown of the year's calls is as follows:

- 1 Snowmobile Accident
- 2 Motorcycle Accidents
- 2 Automobile Accidents
- 1 Boating Accident
- 6 Miscellaneous Trauma
- 1 Cardiac Arrest
- 3 Cardiac Emergencies
- 2 Fractures
- 6 Medical Emergencies

The year's budget was used, as always, for updating equipment and training, and for replacement costs of used materials.

All three of our EMT-A's successfully completed the semi-annual 24-hour recertification course and the annual CPR recertification course in October.

We would like to thank everyone who made donations and gave support in many other important ways during the past year. We will continue to offer our services to the best of our abilities.

## ANNUAL PLANNING BOARD REPORT 1988 - 1989

Your Planning Board is composed of 5 citizen members appointed by the selectmen, plus 1 selectman member and 1 alternate. The Board met 9 times. The Board approved By-laws and a copy is available with the Town Clerk. The Board meets the second Monday of every month at 7:30 p.m. at the Town Hall. Attendance has been a problem this first year and we hope new prospective members will step forth and make their interest known to the selectmen.

The major accomplishments of the Board this past year has been educating itself as to the role, function and law of Planning Boards and accomplishing a Community Survey. Survey forms were left at each dwelling and 101 were completed and returned. Copies of the results will be made available at the Town Meeting.

Generally, residents felt that Errol was a nice place to live and to visit. People wanted the natural beauty/resources protected. Some were split as to the amount and rate of growth they sought to encourage. However, there was general agreement that the time had come for controlled subdivision, site plan review and building code regulations. Many people indicated they would like to see some emergency medical service as well as landfill expanded. There were several good suggestions about services that will be shared with appropriate parties. Last, but not least, many people indicated an interest in volunteering their time to help make Errol a better place to live. We hope these individuals would make their interests known to the selectmen. We wish to express our thanks to the residents who took the time to complete the Community Survey. The information will prove most helpful as your Board begins the development of the Town's Master Plan.

## REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

December 15, 1988

Between July 1987 and June 1988, we experienced more fires than normal. The three leading causes of forest fires were again children, fires kindled without written permission of a Forest Fire Warden and debris burning. All causes are preventable, but only with your help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest law may be violated, call your Forest Fire Warden, Concord Forest Protection Headquarters at (603) 271-2217, or local Forest Ranger.

On January 1, 1989, the Deceptive Forestry Business Practices Law (RSA 224:54) goes into effect. This law, in summary, states that a person is guilty of a misdemeanor if, in the course of buying or selling a forest product, uses a false weight or measure for falsely determining any quality or quantity of a forest product. For more information, contact one of the persons mentioned above.

### FOREST FIRE STATISTICS - 1988

Number Fires Statewide	Acres Burned Statewide	Cost of Suppres- sion Statewide
498	509.10	\$78,144.93
Number Fires District	Acres Burned District	Cost of Suppres- sion - District
4	4	\$ 800.00
Number Fires Town - Errol	Acres Burned Town	Cost of Suppres- sion - Town
0	0	\$ 0



## **1988 STATISTICS**

### **MARRIAGES**

Rodney Fortier and Diane Bouchard -- September 10, 1988

### **BIRTHS**

James Carroll Bartlett, born May 12, 1988, to James and Leigh Ann Bartlett

Kristie Lea Bean, born May 15, 1988, to Christopher and Rebecca Bean

Mark Earl Largess, born July 30, 1988, to Michael Largess and Perdita Davis

Benjamin Michael Hall, born August 22, 1988, to Michael and Lori-Ann hall

Angela Lynn Boisvert, born September 30, 1988, to Richard and Gail Boisvert

Christina Marie Eames, born October 7, 1988, to Jesse and Claudette Eames

Devon Leigh Ruel, born December 12, 1988, to Carl and Terri Ruel

### **DEATHS**

Esther H. Bean on February 27, 1988

Lawrence M. Hurlbert on May 12, 1988

Elwin Lee Barnett on June 6, 1988

Henry A. Drumm on September 10, 1988

**ANNUAL REPORT  
OF THE  
SCHOOL OFFICIALS  
OF THE SCHOOL DISTRICT OF  
ERROL, NEW HAMPSHIRE  
  
FOR THE FISCAL YEAR  
ENDING JUNE 30, 1988**

**OFFICERS**

1988 - 1989

**Moderator**

MONA DOUGLASS

**Clerk**

CHERYL LORD

**Treasurer**

STEPHANIE HAWKINS

**Census**

JANE SWEATT

**Truant Officer**

**Physicians**

INDIAN STREAM PROFESSIONAL ASSOCIATION

**School Nurse**

MYRNA JOHNSON

**Auditors**

CARRI-PLODZIK-SANDERSON

**School Board**

SHARON LANE  
NORMAN EAMES, Chairman  
CAROLYN LABRECQUE

Term Expires 1989  
Term Expires 1990  
Term Expires 1991

**Business Administrator**

PAUL V. PARTENOPE

**Superintendent of Schools**

ROBERT BELLAVANCE

SCHOOL WARRANT

The State of New Hampshire

To the inhabitants of the School District in the town of Errol, in the County of Coos, qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the 16th of March, 1989, at 3:00 o'clock in the afternoon to act upon Article 1 and 7:30 o'clock in the evening to act upon Articles 2-10.

Polls are open for election of officers from 3:00 P.M. to 8:00 P.M.

1. To choose a member of the school board for the ensuing three (3) years (By ballot).
2. To see if the District will vote to accept the reports of agents, auditors, committees, and officers heretofore chosen, as printed in the annual report.
3. To determine the salaries of the school board and other School District officers and fix the compensation of any officers and agents of the District.
4. To see if the District will vote to authorize the school board to make application for and to accept, on behalf of the District, any or all grants or other funds for educational purposes which may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency to expend the same for such projects as it may designate.
5. To see if the District will vote to indemnify and save harmless from loss or damage any person employed by the school district and any member or officer of its governing board or administrative staff from personal financial loss and expense, including reasonable legal fees and costs, if any, arising out of any claim, demand, suit, or judgment by reason of negligence or other act resulting in accidental injury to a person or accidental damage to or destruction of property in accordance with the provisions of RSA 31:105.
6. To see if the District will vote, as required under the provisions of RSA 189:47, to add the services of a Director of Special Services to School Administrative Unit No. 20.
7. To see if the District will vote to use excess 1988-89 Sweepstakes funds in the amount of \$1,496.00 to reduce the anticipated June 30, 1989, deficit.
8. To see if the District will vote to raise and appropriate the sum of \$1,000.00 as a deficit appropriation to meet the tuition obligations of the District and to pay over said sum before June 30, 1989.
9. To see if the District will vote to raise and appropriate the sum of \$297,496.00 for the support of schools, for the payment of salaries for school district officials and agents and for the payment of the statutory obligations of the District.
10. To transact any other business which may legally come before this meeting.

Given under our hands at said Errol this 16 th day of February, 1989.

Norman Eames  
Sharon Kane  
Carolyn Labrecque  
School Board

A true copy - Attest:

Norman Eames  
Sharon Kane  
Carolyn Labrecque  
School Board

# ERROL SCHOOL DISTRICT

## BUDGET

1989 - 1990

				1988-89	1989-90
ACCOUNT NUMBER			ACCOUNT DESCRIPTION	BUDGET	PROPOSED BUDGET
REGULAR EDUCATION PROGRAM					
01005	1100	110 1	Teacher Salaries	\$ 74,769.00	\$ 79,981.00
01005	1100	120 1	Substitute - Salaries	675.00	675.00
01005	1100	210 1	Insurance	5,361.00	6,430.00*
01005	1100	220 1	Retirement	702.00	656.00*
01005	1100	230 1	F.I.C.A.	5,615.00	6,118.00*
01005	1100	260 1	Unemployment Comp.	141.00	145.00*
01005	1100	290 1	Other Benefits	150.00	150.00
01005	1100	440 1	Repairs	578.00	538.00
01005	1100	560 3	Tuition	31,638.00	40,800.00
01005	1100	580 1	Travel	1,529.00	1,468.00
01005	1100	610 1	Supplies	2,414.00	2,596.00
01005	1100	630 1	Books	2,445.00	1,778.00
01005	1100	741 1	Equip. - Additional	86.00	30.00
01005	1100	751 1	Furn. - Additional	70.00	.00
01005	1100	810 1	Dues & Fees	100.00	60.00
			Subtotal	\$126,273.00	\$141,425.00
SPECIAL EDUCATION PROGRAMS					
01005	1200	110 1	Salaries-Special Education	\$ 6,400.00	\$ 7,200.00
01005	1200	210 1	Insurance	587.00	703.00*
01005	1200	220 1	Retirement	40.00	51.00*
01005	1200	230 1	F.I.C.A.	481.00	551.00*
01005	1200	260 1	Unemployment Comp.	27.00	28.00*
01005	1200	330 1	Pupil Services	2,970.00	1,161.00
01005	1200	510 1	Pupil Transportation	.00	900.00
01005	1200	560 1	Tuition	.00	1,800.00
01005	1200	580 1	Travel	634.00	1,095.00
01005	1200	610 1	Supplies	200.00	200.00
01005	1200	630 1	Books	200.00	400.00
			Subtotal	\$ 11,539.00	\$ 14,089.00
SUPPORT SERVICES					
01005	2110	110 1	Truant Officer	\$ 15.00	\$ 15.00
01005	2110	580 1	Travel	10.00	10.00
01005	2120	110 1	Salary - Guidance	.00	1,902.00
01005	2120	210 1	Insurance	.00	144.00*
01005	2120	220 1	Retirement	.00	14.00*
01005	2120	230 1	F.I.C.A.	.00	146.00*
01005	2120	260 1	Unemployment Comp.	.00	8.00*
01005	2120	330 1	Pupil Services	1,235.00	.00
01005	2120	580 1	Travel	198.00	228.00
01005	2120	610 1	Supplies	200.00	250.00

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>1988-89 BUDGET</u>	<u>1989-90 PROPOSED BUDGET</u>
01005 2130 110 1	Salary - Health	\$ 3,388.00	\$ 3,105.00
01005 2130 210 1	Insurance	14.00	15.00*
01005 2130 230 1	F.I.C.A.	254.00	238.00*
01005 2130 260 1	Unemployment Comp.	14.00	12.00*
01005 2130 330 1	Pupil Services	100.00	150.00
01005 2130 531 1	Telephone	10.00	10.00
01005 2130 580 1	Travel	387.00	330.00
01005 2130 610 1	Supplies	180.00	60.00
	Subtotal	\$ 6,005.00	\$ 6,637.00
INSTRUCTIONAL SERVICES			
01005 2210 270 1	Tuition Reimb.	\$ 300.00	\$ 300.00
01005 2210 591 1	Student Assessment Prog.	175.00	75.00
01005 2220 310 1	Inst. Services	166.00	207.00
01005 2220 330 1	Pupil Services	1,045.00	270.00
01005 2220 440 1	Repairs	103.00	129.00
01005 2220 580 1	Travel	167.00	.00
01005 2220 610 1	Supplies	100.00	100.00
01005 2220 630 0	Books -NFR	30.00	30.00
01005 2220 630 1	Books	1,200.00	1,235.00
01005 2220 640 1	Periodicals	105.00	105.00
01005 2290 390 1	Assemblies	400.00	400.00
	Subtotal	\$ 3,791.00	\$ 2,851.00
GENERAL ADMINISTRATION			
01005 2310 110 0	Salaries - School Officers	\$ 970.00	\$ 995.00
01005 2310 210 0	Insurance	5.00	5.00*
01005 2310 230 0	F.I.C.A.	73.00	76.00*
01005 2310 350 0	Audit Services	1,000.00	1,500.00
01005 2310 370 0	Census Taker	50.00	50.00
01005 2310 390 0	Legal Services	100.00	100.00
01005 2310 522 0	Liability Insurance	100.00	100.00
01005 2310 523 0	Bond	50.00	50.00
01005 2310 540 0	Advertising	400.00	300.00
01005 2310 550 0	Printing -Annual Report	400.00	400.00
01005 2310 610 0	Supplies	175.00	175.00
01005 2310 810 0	Dues & Fees	1,075.00	987.00
01005 2320 351 0	S.A.U. No. 20	7,228.00	14,083.00
	Subtotal	\$ 11,626.00	\$ 18,821.00
OFFICE OF THE PRINCIPAL			
01005 2410 110 1	Salary of Principal	\$ 1,200.00	\$ 1,500.00
01005 2410 210 1	Insurance	5.00	7.00*
01005 2410 220 1	Retirement	7.00	11.00*
01005 2410 230 1	F.I.C.A.	90.00	115.00*
01005 2410 440 1	Repairs	.00	375.00
01005 2410 450 0	Rental	20.00	20.00
01005 2410 523 1	Bond	50.00	50.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	1988-89 BUDGET	1989-90 PROPOSED BUDGET
01005 2410 531 1	Telephone	\$ 525.00	\$ 525.00
01005 2410 532 1	Postage	225.00	275.00
01005 2410 580 1	Travel	50.00	50.00
01005 2410 610 1	Supplies	300.00	356.00
01005 2410 741 1	Equip. - Additional	375.00	.00
01005 2410 810 1	Dues & Fees	360.00	400.00
	Subtotal	\$ 3,207.00	\$ 3,684.00
OPERATION & MAINTENANCE OF PLANT			
01005 2540 110 1	Salary of Custodian	\$ 5,200.00	\$ 6,835.00
01005 2540 210 1	Insurance	164.00	191.00*
01005 2540 230 1	F.I.C.A.	390.00	486.00*
01005 2540 260 1	Unemployment Comp.	21.00	21.00*
01005 2540 290 1	Other Benefits	33.00	50.00
01005 2540 420 1	Water & Sewage	610.00	610.00
01005 2540 430 1	Cleaning Services	281.00	275.00
01005 2540 440 1	Repairs	700.00	500.00
01005 2540 521 1	Insurance	600.00	1,200.00
01005 2540 610 1	Supplies	400.00	500.00
01005 2540 652 1	Electricity	1,000.00	1,200.00
01005 2540 653 1	Fuel Oil	2,000.00	2,000.00
01005 2550 510 1	Transportation	9,010.00	8,800.00
	Subtotal	\$ 20,409.00	\$ 22,668.00
BUILDING ACQUISITION AND CONSTRUCTION			
01005 4500 460 1	Building Construction	\$450,000.00	\$ .00
	Subtotal	\$450,000.00	\$ .00
DEBT SERVICES			
01005 5100 830 1	Principal	\$ .00	\$ 50,000.00
01005 5100 840 1	Interest	16,269.00	29,590.00
	Subtotal	\$ 16,269.00	\$ 79,590.00
FOOD SERVICE			
04005 2560 110 1	Salary - Lunch	\$ 2,996.00	\$ 4,552.00
04005 2560 210 1	Insurance	95.00	168.00*
04005 2560 220 1	Retirement	88.00	122.00*
04005 2560 230 1	F.I.C.A.	225.00	348.00*
04005 2560 260 1	Unemployment Comp.	12.00	16.00*
04005 2560 290 1	Other Benefits	32.00	50.00
04005 2560 440 1	Repairs	25.00	100.00
04005 2560 523 1	Bond	50.00	50.00
04005 2560 540 1	Advertising	50.00	.00
04005 2560 580 1	Travel	25.00	25.00
04005 2560 610 1	Supplies	500.00	400.00
04005 2560 620 1	Food	1,400.00	1,800.00
04005 2560 740 1	Equipment	100.00	100.00
	Subtotal	\$ 5,598.00	\$ 7,731.00

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	1988-89 <u>BUDGET</u>	1989-90 PROPOSED <u>BUDGET</u>
	GRAND TOTAL	\$654,717.00	\$297,496.00

\* All or part of the total amount under the starred items are required by law to be raised as determined by the proper authorities. The District determines the salaries of the District Officers. The School Administrative Unit No. 20 decides the Superintendent's salary for 1989-90 as follows: Dummer, \$1,075.95; Errol, \$3,178.71; Gorham \$36,844.63; Milan, \$8,263.55; Randolph, \$2,588.85; Shelburne, \$2,665.31. The Teacher's Retirement and the State Employee's Retirement Systems assess the amount of the Superintendent's retirement and other District employees that belong to the system. In those towns that are under Social Security, the amount to be paid by the District is established by law. All Districts are required by law to provide Unemployment Compensation and Workmen's Compensation.



**ANTICIPATED REVENUES**

	<u>1988-89</u>	<u>1989-90</u>
June 30 Balance	\$ 5,000.00	\$ .00
Building Aid	.00	13,500.00
Foundation Aid	516.00	.00
Child Nutrition - State	240.00	240.00
Child Nutrition - Federal	2,000.00	2,000.00
Tuition	18,000.00	18,000.00
Interest - NOW	500.00	500.00
Child Nutrition - Local	2,500.00	3,000.00
Bonds	450,000.00	.00
	<u>\$478,756.00</u>	<u>\$37,240.00</u>

**BUDGET SUMMARY**

	<u>1988-89</u>	<u>1989-90</u>
Budget	\$654,717.00	\$297,496.00
Revenues	\$478,756.00	\$ 37,240.00
Deficit	\$ .00	\$ 1,000.00
District Assessment	\$175,961.00	\$261,256.00

**Net Increase**

\$85,295.00

48.5%

**TUITION STUDENTS****1989-90**

Berlin	Grade 9	Steven Evans	\$3,710.00
	Grade 10	Leslie Bembridge	\$3,710.00
	Grade 10	Frances Calder	\$3,710.00
	Grade 10	Candace Tracy	\$3,710.00
	Grade 12	Christopher Gray	\$3,710.00
Colebrook	Grade 9	Jenifer Lane	\$4,450.00
	Grade 9	Cara Lariviere	\$4,450.00
	Grade 11	George Bolton	\$4,450.00
	Grade 11	Alonzo Calder	\$4,450.00
	Grade 11	Heather Lane	\$4,450.00
			<hr/>
		Total	\$40,800.00

Report  
of  
Superintendent of Schools

To the Citizens of the Errol School District:

Errol will be entering a new era with the opening of its new school in the fall of 1989. The new school represents more than a new building, however, it represents a commitment by the community to provide an education for its children well into the next century. It also makes a statement that the continuation of a school in the community is essential to its survival. Therefore, what you are seeing is the future and an investment in that future.

Existing School Building

At the public meeting held in July of 1988, it was the consensus of those present that the present building should be demolished. Put more directly the cost to repair the building and to maintain it is well beyond the means of the school district and the town. Further, unless someone can generate some new thinking on the matter, the building has little or no value to the community now or in the future.

Options to dispose of the building have been three: (1) demolition, (2) burning, (3) demolition for salvage. Of the three options only one remains viable - demolition. At this point in time it will be my recommendation to your school board that the present building be demolished and the hole filled in with gravel. The area has potential as the location for our playground or a new tennis court.

New School

Progress on the new school is moving along quite well at this point. We are within budget and should be able to complete the project without the need to expend the additional funds made available through the investment of the funds realized through the sale of our bonds.

The new school will provide adequate instructional and support space to meet out needs. All safety code requirements will have been met. The building will be asbestos free and will meet all health and fire codes. In conclusion, we should have a functional and safe building for your children.

By the time you read this report plans for a dedication and an open hours will have begun. With a project completion date of March

31 of this year we should be ready to open the building to the public sometime in April or May.

#### S.A.U. Budget & Services

The School Administrative Unit No. 20 budget for 1989-90 has increased for one main reason. The S.A.U. Board recommended the addition of a Director of Special Services. This position will add approximately \$2,500.00 to Errol's share. This cost is over and above what Errol would have paid had the position not been added.

Why add the services of a Director of Special Services? Well over six years ago it was determined that the number of children and the difficulty of special education cases necessitated that more attention be given to this area. Over the next six years the problem was not addressed, not until the fall of 1988 when Gorham took the initiative and hired someone for itself. Gorham had made the decision to go it alone if necessary. This, however, did not address the needs of the other five districts.

Special education, throughout the nation as well as New Hampshire, is the most specialized and litigious service area in public education. For those reasons alone it requires that we give it a great deal of attention. Not only must we provide specialized and quality services to children but we must be certain that we provide those services according to a strict set of rules and regulations. With one hundred plus pages of rules and regulations to be followed it is critical that someone be on top of each case at all times. For 1989-90 we hope to have that someone in place.

#### Tuition Rates

The Berlin tuition rates continue to be below State Average and continue to be a good bargain for the Errol School District. Colebrook on the other hand charges State Average and plans to continue doing so.

	State Average			
Berlin	<u>1988-89</u>	<u>1989-90</u>	<u>1988-89</u>	<u>1989-90</u>
- High School	\$3,323.00	\$3,710.00	\$4,071.00	\$ ?
Colebrook				
- High School	\$4,071.00	\$ ?	\$4,071.00	\$ ?

#### School Warrant

Several articles in your school warrant will need your special attention. The first of these is Article #5 which asks that the community protect its school officers from personnel financial loss should they be sued. What this means is that Errol would pay for any

legal fees, if any, should the two insurance policies we now have not protect the individuals involved. The next is Article #7 which will authorize the use of Foundation Aid money to reduce the projected deficit of \$2,500.00 to \$1,000.00 (see Article #8). Thirdly, Article #8 raises the balance of \$1,000.00 to meet an anticipated deficit for the current year. The deficit itself is being created because of the need to remove the asbestos from the current building before it is demolished and the arrival of two new tuition students.

#### Budget

The 1989-90 budget shows a net increase of \$85,295.00 over 1988-89. Of that increase \$63,000.00 is to meet the bonded debt plus interest on the new building. Another sizeable portion of the increase is in the S.A.U. budget, special education, teacher salaries, and tuition.

#### Errol Building Committee

The Errol Building Committee chaired by Jesse Eames and comprised of Archie Peabody, Tom Bembridge, Robert Lord, and Norman Eames have spend many long hours bringing the construction of the new Errol School to its present point. I wish to thank them all, but especially Jesse Eames and Archie Peabody for a job well done. The project could not have been realized without you.

#### Summary

In addition to the Building Committee the members of the Errol School Board have had to spend numerous hours attending to matters relating to the construction of the new school. The contribution of the board has been important to the project's success, especially the contribution of its chairman, Norman Eames. May I express my thanks to all of you for your time and effort.

Respectfully submitted:

ROBERT BELLAVANCE  
Superintendent of Schools

Errol Consolidated School  
Principal's Report - 1988

This year has been one of planning and goal setting. The decision, at the March '88 school meeting, to build a new school has brought about an exciting year. The building should be ready to move into before the opening of school in September '89.

Activities and Events

January is the month to think about skiing, and the students spend one-half day each week at the Wilderness ski area. February's winter carnival ends the skiing season, and this all day event is held the Friday before February vacation. Skiing, sledding, snowshoe, and other carnival events are followed in the evening by a dinner. After dinner a professional entertains and the carnival event awards are given out. Adam Jenkins and Leslie Bembridge won the greatest number of points for grand prizes. The Errol School Association provided and hosted the dinner.

Memorial Day observances were conducted by the students. They placed carnations on the veterans' graves, and following this event they held ceremonies at the town park.

Spelling and Speaking

Kristina Cote won the school spelling bee and went on to the county spelling bee. The students in grades 3-5 held their annual public speaking contest with grand prize going to Kerry Cameron.

Speakers

An IFYE student, furnished by 4-H, addressed the students. This 4-H program enables the students to learn about different countries. A speaker from The Society For The Protection of New Hampshire Forests spoke on New Hampshire history, and a representative of the State Park Service talked about programs for the preservation of New Hampshire wildlife.

Music and Art

During the month of February the school displayed art by children from around the world. Grades 3-5 produced a creative writing and art booklet. The art work was under the supervision of art teacher, Mrs. Carr. March was designated as "Music in the Schools" month and three separate groups came to perform for the students. A spring concert was highlighted by music and by the students demonstrating various dances. They also displayed some their art work at this program. Music is also an important part of the school Christmas program.

### Student Council

The student council met once a week and Lisa Lariviere is the president for this year. The group organized and arranged a Halloween party for the school, and performed in a one-act play. They also gave the younger group an Easter Egg Hunt and the physical education teacher coached them in a student/parent basketball game. The council also delivered daffodils for The American Cancer Society and they contributed money to the Colebrook Humane Society.

### Errol School Association

Parents and friends of the school work through this association to benefit the school's students. The association generously gives their time to host the carnival supper, Awards Night dinner, and a hunters' supper. Their Christmas Bazaar has become an annual event. The association makes and stuffs Christmas stockings that are raffled at our Christmas program. A major goal of the group is the purchasing playground equipment. The group has also established an annual college scholarship fund to be given to one Errol School student upon graduation from high school.

### Science

Each student did a science project to be judged for prizes. Grand prize was won by Adam Jenkins. Three students also attended the North Country Science Fair in Gorham. The students in grades 3-5 had an Inventors' fair with a prize going to the best invention, and a prize was awarded to Norman Perkins for his environmental poster.

### Grants

The Colebrook Kiwanis Club gave the school four hundred dollars for the purchase of materials for K-2 math program.

The James River Company gave the school five hundred dollars to be used for science materials.

The school's application for the Governor's Initiative grant was accepted and a laptop computer was purchased with the grant funds.

The Sports Association gave the school one hundred dollars to be used for prizes and ribbons at a spring field day. The field day featured several athletic events.

### Academics

Open House week was held in September. The purpose of the week is to acquaint parents with the subjects that their children will be studying and to familiarize them with expected homework assignments. This week is followed, later in the fall, by an Open House Night. Here the teachers give the parents the first report card and discuss with them the student's progress.

Lastly come Awards Night which caps the year with awards and ribbons given to the students for outstanding work.

### State Mandates

The State Department of Education requires every 4,8, and 10th grade student to take an achievement test.

The school meets thirty-seven of the forty state requirements, and will over the next few years meet them all. The school met one of the requirements this year by hiring a guidance teacher.

### Staff 1988

Joanne Hammond	Grades 6-8
Craig Reese	K-2
Jean Ham	3-5
Melissa Carr	Art
JoAnn Davis	Physical Education
Carol Kidder	Guidance
Myrna Johnson	Nurse
Janice Somers	Resource Room Aide
Carol Norman	Teacher's Aide
Margaret Baker	Cook
Hartley Sweatt	Custodian
Luc/Louise Cote	Bus Drivers

Respectfully submitted,

Jean L. Ham  
Principal



SCHOOL ADMINISTRATIVE UNIT NO. 20  
1989 - 1990 Budget

**Receipts:**

Cash on Hand as of June 30, 1989.....	\$ 1,500.00
Unemployment Compensation/Workermen's Comp.....	250.00
Interest.....	550.00
Total Receipts.....	\$ 2,300.00

**Expenditures:**

110 - Salaries.....	\$159,824.00
210 - Insurance.....	16,992.00
220 - Retirement.....	3,592.00
230 - F.I.C.A.....	12,190.00
260 - Unemployment Compensation.....	151.00
320 - Staff Development.....	10,190.00
350 - Legal Services.....	300.00
430 - Cleaning Services.....	1,300.00
440 - Repairs.....	3,837.00
450 - Rent.....	10,050.00
520 - Insurance.....	2,355.00
531 - Telephone.....	2,500.00
532 - Postage.....	2,000.00
540 - Advertising.....	325.00
550 - Printing.....	450.00
580 - Travel.....	4,750.00
610 - Supplies.....	4,000.00
630 - Books.....	200.00
640 - Periodicals.....	45.00
650 - Electricity.....	750.00
741 - Equipment - Additional.....	6,510.00
751 - Furniture - Additional.....	925.00
810 - Dues & Fees.....	605.00
890 - Miscellaneous.....	150.00
<hr/>	
Total Expenditures.....	\$243,991.00
Less Estimated Receipts (from above).....	2,300.00
<hr/>	
Amount to be shared by Districts.....	\$241,691.00

DISTRIBUTION OF \$ 241,691.00 TO BE RAISED BY DISTRICTS

District	1987 Equalized Valuation	Valuation Percent	ADM 1987-88 Pupils	Pupil Percent	Combined Percent	District Share	Staff* Dev.	Total District Share
DUMMER	\$ 9,383,305.	3.93%	0.0	0.00%	1.97%	\$ 4,560.57	\$ 0.00	\$ 4,560.57
ERROL	\$ 18,368,137.	7.70%	31.1	3.94%	5.82%	13,473.37	609.35	14,082.72
GORHAM	\$126,215,604.	52.89%	647.6	82.04%	67.46%	156,170.71	6,985.11	163,155.82
MILAN	\$ 38,756,899.	16.24%	110.7	14.02%	15.13%	35,026.13	1,576.36	36,602.49
RANDOLPH	\$ 22,634,053.	9.49%	0.0	0.00%	4.74%	10,973.16	502.36	11,475.52
SHELBOURNE	\$ 23,268,770.	9.75%	0.0	0.00%	4.88%	11,297.26	516.62	11,813.88
	\$238,626,768.	100.00%	789.4	100.00%	100.00%	\$231,501.20	\$10,189.80	\$241,691.00

\* COMPUTATION OF STAFF DEVELOPMENT

ERROL	\$ 18,368,137.	8.01%	31.1	3.94%	5.98%	\$ 609.35
GORHAM	\$126,215,604.	55.06%	647.6	82.04%	68.55%	6,985.11
MILAN	\$ 38,756,899.	16.91%	110.7	14.02%	15.47%	1,576.36
RANDOLPH	\$ 22,634,053.	9.87%	0.0	0.00%	4.93%	502.36
SHELBOURNE	\$ 23,268,770.	10.15%	0.0	0.00%	5.07%	516.62
	\$229,243,463.	100.00%	789.4	100.00%	100.00%	\$ 10,189.80

Jean Lary, Chairman  
School Administrative Unit No. 20

ERROL SCHOOL DISTRICT  
ANNUAL SCHOOL MEETING

March 10, 1988

Moderator, Mona Douglass, opened the polls at 3:00 p.m. by reading the first four articles of the warrant as follows:

1. To choose a moderator for the ensuing three (3) years (By Ballot).
2. To choose a clerk for the ensuing three (3) years (By Ballot).
3. To choose a treasurer for the ensuing three (3) years (By Ballot).
4. To choose a member of the school board for the ensuing three (3) years (By Ballot).

The polls were open until 8:18 p.m. at which time the business meeting and voting for school officers were closed. Ballots were counted immediately following the adjournment of the meeting at 8:18 p.m. Those counting were Moderator, Mona Douglass, Supervisor of Checklist, Carol Norman and Virginia Lane and Ballot Clerk, Elizabeth Leduc. The polls remained open until 8:40 pm for ballot voting on Article 5. The same people counted the Article 5 ballots as for the school officers ballots.

Article 1: To Mona Douglass received 40 votes; Verne Leduc 2. Mona Douglass was declared elected Moderator for three years.

Article 2: Cheryl L. Lord received 55 votes; Verne Leduc 1. Cheryl Lord was declared elected School Clerk for three years.

Article 3: Stephanie Hawkins received 48 votes; Elizabeth Leduc 1; Carol Norman 1; Melinda Hawkins 1; Carolyn Labrecque 1; Verne Leduc 1. Stephanie Hawkins was declared elected Treasurer for three years.

Article 4: Carolyn Labrecque received 28 votes; Thomas Bembridge 2; Verne Leduc 1; Sharon Miller 1; Melinda Hawkins 1; Clifford Lane, Sr., 1; Robert Lord 2. Carolyn Labrecque was declared elected as a member of the School Board for three years.

Article 5: To see if the Errol School District will vote to raise and appropriate the sum of \$450,000.00 or any other sum for the renovation of the existing facility or the construction of a new facility on the present site owned by the Errol School District, for equipment and furnishings for said renovation or facility, for site development, for architectural and other service fees, and for any other items incidental thereto and necessary for the said renovation of facility; to determine whether said appropriation should be raised by the issuance of sale of bonds or notes on the credit of the Errol School District in accordance with the provisions of RSA Chapter 33 as amended; to authorize the Errol School Board to invest said monies and to use the interest earned thereon for said project; to authorize the Errol School Board to obtain State, Federal or any other aid that may be available; or to take any other action relative thereto (2/3 ballot vote required).

A motion was made by Jesse Eames and seconded by Sharon Lane that the district raise and appropriate the sum of \$450,000.00 or any other sum for the renovation of the existing facility or the construction of a new facility on the present site owned by the Errol School District, for equipment and furnishings for said renovation or facility, for site development, for architectural and other service fees and for any other

items incidental thereto and necessary for the said renovation or facility; to determine whether said appropriation should be raised by the issuance of sale of bonds or notes on the credit of the Errol School District in accordance with the provisions of RSA Chapter 33 as amended; to authorize the Errol School Board to invest said monies and to use the interest earned thereon for said project; to authorize the Errol School Board to obtain State, Federal, or any other aid that may be available; or to take any other action relative thereto.

The Moderator asked for any discussion or questions; there being no discussion or questions forthcoming, the vote by written ballot began on this article at 7:40 p.m., to continue for one hour.

There were 91 votes cast - 76 yes votes and 15 no votes. 2/3 ballot vote requirement having been met, the article was declared in the affirmative.

Article 6: To see if the District will vote to accept the reports of agents, auditors, committees and officers heretofore chosen, as printed in the annual report.

A motion was made by Clifford Lane and seconded by Jesse Fames that the District vote to accept the reports of agents, auditors, committees and officers heretofore chosen, as printed in the annual report.

The voice vote was in the affirmative and the article was accepted.

Article 7: To determine the salaries of the school board and other School District officers and fix the compensation of any officers and agents of the District.

A motion was made by Carl Ruel and seconded by Ray Labrecque that the salaries of the School Board, Truant Officer and other District Officers and Agents be set as listed below.

School Board	1 @ \$200.00	
	<u>2 @ 100.00</u>	each
Treasurer	450.00	
Moderator	15.00	
Clerk	15.00	
Truant Officer	15.00	
Census Taker	50.00	
Checklist Supervisors	3 @ 15.00	each
Ballot Clerks	3 @ 15.00	each

The voice vote was in the affirmative and the article was accepted.

Article 8: To see if the District will vote to authorize the treasurer, with the approval of the school board, to appoint a deputy treasurer as provided for under RSA 197:24a.

A motion was made by Ray Labrecque and seconded by Wanda Garrow that the District vote to authorize the treasurer, with the approval of the school board, to appoint a deputy treasurer as provided for under RSA 197:24a.

The voice vote was in the affirmative and the article was declared in the affirmative.

Article 9: To see if the District will vote to authorize the school board to make application for and to accept, on behalf of the District, any or all grants or other funds for educational purposes which may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency and to expend the same for such projects as it may designate.

A motion was made by Carl Ruel and seconded by Stanley Hammond that the District vote to authorize the school board to make application for and to accept, on behalf of the District, any or all grants or other funds for educational purposes which may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency and to expend the same for such projects as it may designate.

The voice vote was in the affirmative and the article was declared accepted.

Article 10: To see if the District will vote to authorize the school board to enter into a three (3) year transportation contract with Louise Cote.

A motion was made by Clifford Lane, Jr., and seconded by Wanda Garrow that the District vote to authorize the school board to enter into a three (3) year transportation contract with Louise Cote.

The voice vote was in the affirmative and the article was declared accepted.

Article 11: To see if the District will vote, as required under the provisions of RSA 189:47, to add the services of a Business Administrator to School Administrative Unit No. 20.

A motion was made by Clara Grover and seconded by Stanley Hammond that the District vote, as required under the provisions of RSA 189:47, to add the services of a Business Administrator to School Administrative Unit No. 20.

The voice vote was in the affirmative and the article was declared accepted.

Article 12: To see if the District will vote to transfer all June 30, 1988, surplus funds in excess of \$5,000.00 to the Building Capital Reserve Fund as provided for under the provisions of RSA 35:5.

A motion was made by Eunice Thurston and seconded by Clifford Lane, Sr., that the District vote to transfer all June 30, 1988, surplus funds in excess of \$5,000.00 to the Building Capital Reserve Fund as provided for under the provisions of RSA 35:5.

The voice vote was in the affirmative and the article was declared accepted.

Article 13: To see if the District will vote to raise and appropriate the sum of \$188,448.00 for the support of schools, for the payment of salaries for school district officials and agents and for payment of

the statutory obligations of the District.

A motion was made by Sharon Lane and seconded by Virginia Lane that the District vote to raise and appropriate the sum of \$188,448.00 for the support of schools, for the payment of salaries for school district officials and agents and for payment of the statutory obligations of the District.

The voice vote was in the affirmative and the article was declared accepted.

Article 14: To transact any other business which may legally come before this meeting.

Robert Lord made a motion that the school board look into erecting a monument or a placque in memory of Robert Bean, Merit Bean and Esther Bean for their years of contribution to the Errol School. The motion was seconded by Ella Eames.

A voice vote on this motion was in the affirmative and the motion was accepted.

The Moderator asked if all had voted who wished for school district officers. At 8:18 pm the polls closed for voting on articles 1-4.

A motion to adjourn the business part of the meeting was made by Sharon Miller and seconded by Virginia Lane.

The voice vote was in the affirmative and the meeting was declared closed by Mona Douglass, Moderator, at 8:18 p.m.

The polls were closed for voting on Article 5 at 8:40 by Moderator, Mona Douglass.

Respectfully submitted,

*Cheryl L. Lord*  
Cheryl L. Lord  
School Clerk

**GENERAL FUND: STATEMENT OF EXPENDITURES — ELEMENTARY**  
**For the Year Ended June 30, 1988**

School District Errol

<b>Function</b>	<b>Acct. No.</b>	<b>(1) 100 Salaries</b>	<b>(2) 200 Employee Benefits</b>	<b>(3) 300, 400, 500 Purchased Services</b>	<b>(4) 600 Supplies</b>	<b>(5) 700 Property</b>	<b>(6) 800 Other</b>	<b>(7) Total</b>
<i>Instruction</i>	1000							
1 Regular Education Programs	1100	\$67,849.10	\$ 8,672.85	\$ 1,712.35	\$ 4,548.55	\$88.50	\$ 50.00	\$ 82,921.35
2 Special Education Programs	1200		34.75	1,606.90	210.76			1,852.41
3 Vocational Education Programs	1300							
4 Other Instructional Programs	1400							
<i>Supporting Services</i>	2000							
Pupils	2100							
5 Attendance and Social Work	2110							
6 Guidance	2120				494.14			494.14
7 Health	2130	4,180.00	351.95	407.20	146.10			5,085.25
8 Psychological	2140							
9 Speech Pathology & Audiology	2150							
10 Other Pupils	2190							
<i>Instructional</i>	2200							
11 Improvement of Instruction	2210		200.00					200.00
12 Educational Media	2220			113.74	1,288.15			1,401.89
13 Other Instructional Staff	2290			394.00				394.00
<i>General Administration</i>	2300							
14 School Board	2310	802.20	51.24	1,405.03	514.33		827.44	3,600.24
15 Office of the Superintendent	2320			5,953.62				5,953.62
16 Social Area Administration	2330							
17 Other General Administration	2390		106.43	1,052.04	91.16		355.00	2,604.63
<i>Business</i>	2400							
18 School Administration	2400							
19 Fiscal	2520							
20 Operation & Maint. & Plant	2540	4,677.78	584.52	2,755.50	2,940.71			10,958.51
21 Pupil Transportation	2550			7,800.00				7,800.00
22 Centralized Internal Servs	2570							
23 Other Business	2590							
24 Managerial	2600							
25 Other Supporting Services	2900							
<b>26 Total (Total of lines 1 thru 25)</b>		\$78,709.08	\$10,001.74	\$23,200.38	\$10,213.90	\$88.50	\$1,232.44	\$123,466.04



**GENERAL FUND: STATEMENT OF EXPENDITURES — HIGH**  
**For the Year Ended June 30, 1988**

School District Errol

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
Instruction	1000							
1. Regular Education Programs	1100			\$24,523 84				\$24,523 84
2. Special Education Programs	1200			225 00				225 00
3. Vocational Education Programs	1300							
4. Other Instructional Programs	1400							
Supporting Services	2000							
2100								
Pupils								
5. Attendance and Social Work	2110							
6. Guidance	2120							
7. Health	2130							
8. Psychological	2140							
9. Speech Pathology & Audiology	2150							
10. Other Pupils	2190							
Instructional	2200							
11. Improvement of Instruction	2210							
12. Educational Media	2220							
13. Other Instructional Staff	2290							
General Administration	2300							
14. School Board	2310	\$152 80	\$9 76	267 62	\$97 97		\$157 61	685 76
15. Office of the Superintendent	2320			1,134 02				1,134 02
16. Special Area Administration	2330							
17. Other General Administration	2390							
18. School Administration	2400							
Business	2500							
19. Fiscal	2520							
20. Operation & Maint. & Plant	2540							
21. Pupil Transportation	2550			132 00				132 00
22. Centralized Internal Servs.	2570							
23. Other Business	2590							
24. Managerial	2600							
25. Other Supporting Services	2900							
<b>26 Total (Total of lines 1 thru 25)</b>		<b>\$152 80</b>	<b>\$9 76</b>	<b>\$26,282 48</b>	<b>\$97 97</b>		<b>\$157 61</b>	<b>\$26,700 62</b>



**GENERAL FUND: STATEMENT OF EXPENDITURES — DISTRICT WIDE**  
**For the Year Ended June 30, 1988**

		School District						Enroll	
Function	Acct. No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		100 Salaries	200 Employee Benefits	300, 400, 500 Purchased Services	600 Supplies	700 Property	800 Other		
1. Adult/Continuing Education	1600								
2. Community Services	3000								
3. Facilities Acquisition and Construction	4000								
Other Outlays	5000			\$ 1,889 00				\$ 1,889 00	
4. Debt Service	5100								
Fund Transfers	5200								
5. Transfer to Special Revenue Funds	5220								
6. Transfer to Capital Project Funds	5230								
7. Transfer to Food Service Fund	5240						\$ 500 00	500 00	
8. Transfer to Capital Reserve Fund	5250						6,780 56	6,780 56	
9. Total District Wide (Total of Lines 1 thru 8)				1,889 00				1,889 00	
10. Total General Fund*		\$78,861 88	\$10,011 50	\$51,371 86	\$10,331 87	\$88 50	\$1,390 05	\$152,055 66	

**FOOD SERVICE FUND**  
**Statement of Expenditures for the Year Ended June 30, 1988**

Function/Instructional Organization	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300-400 Purchased Services	(4) 500 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
Supporting Services	2000							
Business	2500							
Food Service	2560							
3 Elementary		\$2,672	14	\$17	20	\$2,834	16	\$5,786 23
4 Middle Jr. High								
5 High								
6 Total Food Service Fund (Lines 3 thru 5)*		\$2,672	14	\$17	20	\$2,834	16	\$5,786 23

FINANCIAL REPORT  
OF THE  
ERROL SCHOOL DISTRICT  
FOR THE YEAR ENDED  
June 30, 1988

CERTIFICATE

This is to certify that the information contained in this report was taken from the official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 17 of Chapter 71-A of the Revised Statutes Annotated and regulation Chapter Rev 1100, Financial Accounting for Local Education Agencies on file with the Administrative procedures Act, and upon forms prescribed by the Department of Revenue Administration.

ROBERT BELLAVANCE  
Superintendent of Schools

NORMAN EAMES  
CAROLYN LABRECQUE  
SHARON LANE  
School Board

October 20, 1988

## BALANCE SHEET

June 30, 1988

### ASSETS

Cash on Hand, June 30, 1988.....	\$ 7,339.23
Interfund Receivables.....	1,848.41
Other Receivables - Special Revenue.....	2,579.77
Cash on Hand, June 30, 1988 Lunch.....	963.73
Building Capital Reserve.....	7,000.69
TOTAL ASSETS.....	\$19,731.83

### LIABILITIES

Accounts Owed by District:	
Learning Resources Assoc.....	\$ 84.78
New England Telephone.....	49.96
N.H. Municipal W/C Fund.....	52.98
Errol School District.....	1,848.41
Governor's Initiative Program.....	731.36
Reserved for Encumbrances:	
Palmer & Dodge.....	1,000.00
Computer Resources.....	943.20
Reserved for Special Purposes	
Building Capital Reserve.....	2,056.72
Unreserved Fund Balance.....	5,000.00
Unreserved Fund Balance - Lunch.....	963.73
Building Capital Reserve Fund.....	7,000.69
TOTAL LIABILITIES.....	\$19,731.83

REPORT OF THE DISTRICT TREASURER  
FOR THE  
FISCAL YEAR JULY 1, 1987 to JUNE 30, 1988

Cash on Hand, July 1, 1987..... (Treasurer's bank balance)	\$ 14,385.53
Received from Selectmen:	
Current Appropriation.....	\$136,072.00
Revenue from State Sources.....	\$ 526.91
Revenue from Federal Sources.....	\$ 94.59
Received from Tuitions.....	\$ 18,456.70
Received from all Other Sources.....	\$ 2,813.96
TOTAL RECEIPTS.....	\$157,964.16
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR.....	\$172,349.69
LESS SCHOOL BOARD ORDERS PAID.....	\$165,010.46
BALANCE ON HAND, June 30, 1988.....	\$ 7,339.23

October 24, 1988

STEPHANIE L. HAWKINS  
District Treasurer

AUDITORS' CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Errol, New Hampshire of which the above is a true summary for the fiscal year ending June 30, 1988, and find them correct in all respects.

October 24, 1988

CARRI-PLODZIK-SANDERSON  
Auditors

# DETAILED STATEMENT OF RECEIPTS

N.C.E.S. - Refund Assessment Fee.....	\$	101.20
Mrs. Ham - Phone Reimb.....		4.69
Errol School - Phone Reimb.....		2.77
James River - Grant.....		500.00
School Spec. - Rec. of Sales.....		715.00
New Hampshire - Refund.....		20.42
State of N.H. - National Forest Reserve.....		94.59
State of N.H. - Foundation Sweepstakes.....		351.29
State of N.H. - Foundation Aide.....		175.62
State of N.H. - Tuition.....		9,171.50
State of N.H. - Tuition.....		9,285.20
James River - Grant.....		500.00
C. Lord - Filing Fee.....		2.00
N.H. Municipal W/C Fund - 1987 Dividend.....		2.90
N.H. Municipal W/C Fund - 1988 Dividend.....		210.01
Amoskeag Bank & Trust - Dividend.....		244.00
Berlin City Bank - Interest.....		384.12
First Colebrook Bank - Interest.....		126.85
Town of Errol - Appropriation.....		136,072.00
TOTAL RECEIPTS DURING YEAR.....	\$	157,964.16

REPORT OF DISTRICT TREASURER  
SCHOOL DISTRICT LUNCH PROGRAM

FOR THE  
FISCAL YEAR JULY 1, 1987 to JUNE 30, 1988

Cash on Hand, July 1, 1987.....	\$ 341.38
(Treasurer's Bank Balance)	
Revenue from State Sources.....	240.00
Revenue from Federal Sources.....	2,080.00
Received from all Other Sources.....	3,446.36
TOTAL RECEIPTS.....	\$5,766.36
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR.....	\$6,107.74
LESS SCHOOL BOARD ORDERS PAID.....	\$5,808.01
BALANCE ON HAND, June 30, 1988.....	\$ 299.73

STEPHANIE L. HAWKINS  
District Treasurer

October 24, 1988

DETAILED STATEMENT OF RECEIPTS

State of New Hampshire - Lunch Reimb.....	\$2,507.00
Lunch Director - Lunch Sales.....	2,672.45
Berlin City Bank - Interest.....	4.91
State of N.H. - Reapportionment.....	82.00
Errol Sch.Dist - Interfund Loan.....	500.00
TOTAL RECEIPTS DURING YEAR.....	\$5,766.36

Carri • Plodzik • Sanderson  
Professional Association  
accountants & auditors

Stephen D. Plodzik, PA  
Robert E. Sanderson, PA  
Paul J. Marlier, Jr., CPA  
Edward T. Perry, CPA  
A. Bruce Carri, CPA, CFP  
Armand G. Mertineau, CPA  
George W. Colburn, CPA  
Sudhir Nalik, CPA  
Tamar M. J. Maynard, CPA  
James A. Solja, CPA

193 North Main Street  
Concord, New Hampshire 03301  
Telephone: 803-225-6998

December 10, 1988

To the Members of the School Board  
Errol School District  
Errol, New Hampshire

Dear Members of the Board:

We have completed our examination of the financial statements of the Errol School District for the fiscal year ended June 30, 1988 and have issued our report thereon dated October 25, 1988. In connection with our examination, we reviewed and tested the School District's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system. For a further explanation of the purpose of our review, its limitations, and the professional standards involved, please refer to Appendix A of this letter.

Generally, we were pleased by the overall condition of the District's accounting records. Understanding the pressures of installing a new computer system and office relocation, accounting personnel and management did an admirable job at having operations and record-keeping up to date and under control.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the School District's systems and procedures which we have discussed with management.

*Treasurer's Accounts*

As a follow-up to our prior-year comments, while several checking accounts are still utilized, we are pleased by the improvements that have been made in the Treasurer's records. We again recommend that a single checking account be considered to consolidate and control all cash activity and that the computerized accounting system be relied upon to separate individual fund activities. In addition to simplifying the Treasurer's accounting responsibilities, a combination of these accounts may provide the District with additional short-term investment opportunities.

*Food Service Fund Accounting Records*

As a result of our examination, we have recommended that management consider several procedural modifications that would provide for a more detailed



ERROL SCHOOL DISTRICT  
LETTER OF COMMENTS AND RECOMMENDATIONS

JUNE 30, 1988

accounting for Food Service Funds on the District's computerized accounting system. These changes would allow the system to support State reporting requirements and eliminate the need for separate, manual accounting records currently maintained by the Food Service Director. If necessary, we would be happy to assist with these changes.

*Student Activity Funds*

As a follow-up to prior-year comments, it appeared that District personnel continued to experience some difficulty with accounting procedures and did not implement recommended improvements. In addition, the District continued to maintain two checking accounts in order to separate the Student Council and Principal accounts at the Errol Consolidated School.

We have recommended that management consider implementation of the procedures outlined in Appendix B and provide further training for bookkeeping personnel. We also recommend that a single checking account be used for the Errol Consolidated School Student Activities Funds.

*Other Areas*

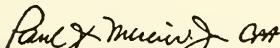
Normally, if during the course of our audit fieldwork, we observe areas of minor deficiency, outdated procedures, or accounting difficulties, we review in detail with management and other personnel involved our suggestions for change. Areas covered during our current engagement included:

- A. Audit trail for cash receipt entries
- B. Filing of Federal Project information
- C. Accounting procedures and reporting of open purchase orders (encumbrances)
- D. Computer facilities
- E. Accounting for capital project activities
- F. Accounting for USDA commodities received
- G. Gathering of information for audit

In closing, we would like to express our appreciation to the management and accounting staff, whose cooperation and assistance during the course of our examination has helped us to achieve efficiencies in completing our audit.

If, after you have had an opportunity to review our audit report and comments above, you have any questions, we would be happy to meet with you at your convenience to discuss them.

Very truly yours,

  
CARRI FLODZIK SANDERSON  
Professional Association

## This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



